

PRYOR & MANDELUP, L.L.P.

A Limited Liability Partnership Including Professional Corporations

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March 29, 2011

VIA ELECTRONIC FILING

The Honorable Dorothy T. Eisenberg
United States Bankruptcy Court
Eastern District of New York
290 Federal Plaza, P.O. Box 9013
Central Islip, New York 11722-9013
Attn.: Christine Moffett

**Re: New York Home Health Care Equipment, LLC, et al.
Chapter 11 Case No. 08-73867-dte (Jointly Administered)**

LETTER OF ADJOURNMENT

Dear Ms. Moffett:

As per our conversation, this letter will confirm that all matters scheduled for April 12th, 2011, in connection with the above referenced case have been adjourned to April 14th, 2011 at 11:00 o'clock a.m.

Very truly yours,

PRYOR & MANDELUP, L.L.P.

By: /s/ Anthony F. Giuliano
Anthony F. Giuliano

AFG/dsg